

From: Carolina Velaz Rivero

Sent: Tuesday, July 17, 2018 8:42 PM

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Subject: ALL PROFESSIONALS: Statement for Services Rendered Outside of Puerto Rico and Request for Involuntary Withholdings
Importance: High

To all professionals,

We include herein information provided by the Treasury Department, as detailed further in the attached memorandum (the "Memorandum"), in order to be able to process and pay the following:

Amounts Withheld. For Treasury to be able to process and return the amounts that professionals understand were withheld incorrectly from their payments made to date, Treasury requests that each such professional prepare and submit to Treasury:

1. A declaration signed under penalty of perjury (attached) (the "Sworn Statement")
2. Form SC 2698 (attached) and which can also be obtained through the Treasury Department's internet webpage, www.hacienda.pr.gov in the *Planillas, Formularios y Anejos* section. As detailed in the Memorandum, all parts of the Form SC 2698 need to be completed except the "Payment date", the "Tax Paid" and the "Tax paid in excess" sections. In addition, Form SC 2698 must be completed by the Title

III Service Provider according to the information indicated in the attached Memorandum and which is also indicated below.

Part of Form SC 2698	Information to be completed
Account number	Title III Service Provider's social security or employer identification number
Taxable year concerning the claim	"2017", "2018" or "2017 & 2018", as applicable
Tax due	Total amount of the Involuntary Withholding that is requested as refund

Fee Statements for Services Rendered After June 30, 2018. To process monthly fee statements after June 30, 2018, each professional should send the monthly fee statements along with the Sworn Statement in the form attached herein.

Fee Statements Pending Payment for Services Rendered Prior to June 30, 2018. Invoices should be segregated by services rendered in Puerto Rico and services rendered outside of Puerto Rico (if not already done as part of the submission).

These documents (the Sworn Statement and the Form SC 2698), should be sent by email to Maritza Landrau Rivera from Treasury (copied here), with a copy to us (Luis Marini, Carolina Velaz and Valerie Blay, from MPM, and Lalisce Guillén, from AAFAF)"

Regards,

CAROLINA VELAZ RIVERO

| M | P | M | MARINI PIETRANTONI MUÑIZ LLC

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